KENTUCKY-AMERICAN WATER COMPANY CASE NO. 2007-00143 PUBLIC SERVICE COMMISSION'S FIRST SET OF INFORMATION REQUESTS ITEMS 1 – 33

Witness Responsible:

Sheila Miller

22. a. Provide for each major functional plant property group or account in the format shown in Schedule 5:

 Plant beginning balances; (2) Plant ending balances; (3) Gross additions occurring in the forecasted test period; (4) Retirements occurring in the forecasted test period; (5) Transfers for Kentucky-American occurring in the forecasted test period.

b. Provide, for any account in which transfers regularly occur in the normal course of business, a general description of the nature of the transfers.

Response:

- Refer to Schedule B-2.3 of Exhibit 37 of the Company's filing.
 For the electronic file refer to KAW APP EX37B 043007.pdf.
- b. There were no transfers.